

**WHAT IS CLAIMED IS :**

1. A method for preparing phytosphingosine liposome composition comprising :

- 5 (1) dispersing phytosphingosine in water and adding lactic acid to the dispersed solution to dissolve phytosphingosine;
- (2) dissolving phospholipid in a solvent;
- (3) mixing the solution prepared from the (1) and the solution prepared from the (2);
- 10 (4) ultrasonic-treating or emulsifying the mixture obtained from the (3); and
- (5) extruding the mixture treated or emulsified in the (4).

2. The method according to claim 1, wherein a content of phytosphingosine of  
15 the (1) is 0.1 ~ 10 wt.% of the total liposome composition.

3. The method according to claim 1, wherein the phospholipid of the (2) is at least one selected from the group consisting of natural or hydrogenated phosphatidylcholine, phosphatidylethanolamine, phosphatidylinositol,  
20 phosphatidylserine, sphingomyeline, lyso-phosphatidylcholine and lyso-phosphatidylethanolamine derived from soybean or yolk phospholipid.

4. The method according to claim 1, wherein a content of phospholipid of the (2) is 2~20wt.% of the total liposome composition.

5. The method according to claim 1, wherein the solvent of the (2) is selected from the group consisting of low alcohol, diol and a mixture thereof.

5 6. The method according to claim 5, wherein a content of the solvent is 1~50wt.% of the total liposome composition.

7. The method according to claim 1, wherein the mixture is extruded through a membrane having pores of 200 nm or less in the (5).

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8. A cosmetic composition containing the phytosphingosine liposome composition prepared according to any one of claims 1 to 7.

15 9. The composition according to claim 8, wherein the cosmetic composition contains 0.1~20 wt.% of the phytosphingosine liposome composition of the total cosmetic composition.